

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

UNITED STATES OF AMERICA, )  
                                )  
Petitioner,                 )  
                                )  
vs.                         )                      Case No. 4:07-MC-583 (JCH)  
                                )  
DONALD McDOWELL,            )  
                                )  
Respondent.                 )

**MEMORANDUM AND ORDER**

The matter is before the Court on Petitioner's Motion for Entry of Final Judgment (Doc. No. 17), filed July 15, 2008. Respondent Donald McDowell has not filed a response. On November 26, 2007, the Government filed this action to enforce an Internal Revenue Service Summons issued to McDowell on August 24, 2007. (Doc. No. 1). The Summons directed McDowell, who is the President of Silver Star Grill and Saloon, Inc., to turn over records in connection with the IRS' investigation of unpaid employment taxes by Silver Star Grill and Saloon, Inc. (Doc. No. 1).

On January 11, 2008, the Court ordered McDowell to comply with the Summons by February 19, 2008. (Doc. No. 5). In May 2008, the Government filed a motion for contempt because McDowell had still failed to turn over the requested documents. (Doc. No. 8). On May 29, 2008, the Court held a hearing on the matter, found that McDowell was in civil contempt of the Court's Order of January 11, 2008, and entered a monetary fine of \$300.00 per day against him. (Doc. No. 10). This fine was to run until he complied with the Summons.<sup>1</sup> (Id.).

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<sup>1</sup>At three later hearings, the Court reaffirmed that this fine was to run until McDowell complied with the Court's order. (Doc. No. 12-15).

On July 15, 2008, the Government informed the Court that McDowell had complied with the summons and asked the Court to enter a final judgment against McDowell in the amount of \$14,100.00. (Doc. No. 17). This amount represents the fines that have accrued in the forty-seven days that passed between the Court's order of May 29, 2008 and McDowell's compliance on July 15, 2008. Upon review of the record, the Court sees no reason to reduce the fines that have accrued against McDowell.

Accordingly,

**IT IS HEREBY ORDERED** that Petitioner's Motion for Final Judgment is **GRANTED**.

Respondent shall pay Petitioner \$14,100.00, which is immediately due upon entry of judgment by this Court.

**IT IS FURTHER ORDERED** that this action is **DISMISSED** with prejudice.

Dated this 28th day of July, 2008.

/s/ Jean C. Hamilton  
UNITED STATES DISTRICT JUDGE